

# HB5863



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB5863

by Rep. Donald L. Moffitt

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/224 new

Amends the Illinois Income Tax Act. Creates a credit for taxpayers who are employed by or volunteer for a county emergency medical services agency in a county with a population of fewer than 10,000 as a paramedic, firefighter, emergency medical technician, or ambulance driver. Provides that the credit shall be equal to 5% of the base amount of the standard exemption for individuals. Effective immediately.

LRB098 19088 HLH 54238 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding  
5 Section 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Emergency medical services employees and  
8 volunteers tax credit. Beginning with tax years ending after  
9 December 31, 2014, each taxpayer who is employed by or  
10 volunteers for a county emergency medical services agency in a  
11 county with a population of fewer than 10,000 as a paramedic,  
12 firefighter, emergency medical technician, or ambulance driver  
13 shall be allowed a credit against the tax imposed by  
14 subsections (a) and (b) of Section 201 of this Act. The credit  
15 shall be equal to 5% of the base amount of the standard  
16 exemption for individuals, as defined in subsection (b) of  
17 Section 204.

18 In no event shall a credit under this Section reduce the  
19 taxpayer's liability under this Act to less than zero.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.